



US ARMY FINANCIAL MANAGEMENT COMMAND



INTERNAL CONTROL (IC) PROGRAM

United States Army Financial Management Command
(USAFMCOM)

01 August
Operational Support Team
2013



AGENDA

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- ❖ LOSS OF FUNDS
- ❖ CONCLUSION
- ❖ QUESTIONS



REFERENCES

ALMS TRAINING CLASSES

<https://www.lms.army.mil/Saba/Web/Main>

- ❖ The Army Managers' IC Program_Becoming an ICA
- ❖ The Army Managers' IC Program_GAO Standards for IC in the Federal Government
- ❖ The Army Managers' IC Program - ICA Course_Letter of Instruction
- ❖ The Army Managers' IC Program_Internal Control Evaluations
- ❖ The Army Managers' IC Program_Internal Control Process
- ❖ The Army Managers' IC Program_Internal Controls in Army Regulations
- ❖ The Army Managers' IC Program_Tab A How the Assessment was conducted
- ❖ The Army Managers' IC Program_The Material Weakness Process

REGULATIONS/OTHER REFERENCES

- ❖ AR 11-37 Army Finance And Accounting Quality Assurance Program, para 1-5g
- ❖ AR 11-2 Managers' Internal Control Program
- ❖ NAFCD MPO-I Guidance Letter, dtd October 1, 2011
- ❖ DFAS Guidance Letter for Internal Control, dtd October 1, 2011
- ❖ DoDFMR & JFTR
- ❖ FM 1-06



LAWS

- ❖ Budget and Accounting Act - 1921
- ❖ Accounting and Auditing Act - 1950
- ❖ Inspector General Act and Its Amendments - 1978
- ❖ Federal Managers' Financial Integrity Act (FMFIA) - 1982
- ❖ Chief Financial Officers (CFO) Act - 1990
- ❖ Government Performance and Results Act (GPRA) - 1993
- ❖ Government Management Reform Act (GMRA) - 1994
- ❖ Federal Financial Management Improvement Act (FFMIA) - 1996
- ❖ Information Technology Management Reform Act (Clinger/Cohen) - 1996
- ❖ Federal Information Security Management Act (FISMA) - 2002
- ❖ Improper Payments Information Act - 2002
- ❖ Sarbanes-Oxley Act - 2002
- ❖ Accountability and Transparency Act - 2006
- ❖ Office of Management and Budget Circular No. A-127, "FMS" Jan 9, 2009
- ❖ DoD Directive 5118.03 "Under Secretary of Defense (Comptroller) April 20, 2012
- ❖ Department of Defense Instruction number 5010.40 dtd May 30, 2013
- ❖ Title 31, Section 3512, United States Code



OBJECTIVES

- ❖ Ensure compliance with policies, directives, procedures, laws, and regulations
- ❖ Promote reliable management information
- ❖ Improve business practices
- ❖ Mitigate fraud, waste, and abuse
- ❖ Enforce separation of duties
- ❖ Safeguard resources



DEFINITION

- ❖ DoDFMR Volume 6, 020202
 - ❖ System of guidance, instructions, regulations, procedures, rules or other organizational instructions
 - ❖ Intent is to determine the methods to be employed to carry out mission or operational actions or objectives and achieve intended goals
 - ❖ Under OMB Circular A-123 (reference (c)), “...management controls should be an integral part of the entire cycle of planning, budgeting, management, accounting, and auditing. They should support the effectiveness and the integrity of every step of the process and provide continual feedback to management.”
 - ❖ All transactions are edited to assure accuracy, e.g., the transaction is identified correctly in terms of the type of transaction, reported quantity, and the dollar amount(s).
 - ❖ Actual or potential Antideficiency Act violations are reported, reviewed, and investigated in accordance with Volume 14 of the DoDFMR



AUDIT TRAILS

- ❖ DoDFMR Volume 6, 020203
 - ❖ DoD Components shall ensure that audit trails are maintained in sufficient detail to permit tracing of transactions and balances from their sources to amounts reported in their ERP systems or to the amounts reported in their transmissions to DFAS. Audit trails are necessary to demonstrate the accuracy, completeness, and timeliness of a transaction. In addition, audit trails provide documentary support for all data generated by the DoD Component in their ERP system or submitted to DFAS. For financial transactions submitted to DFAS, tools exist to identify and track the numbers, types, and dollar amounts of transactions submitted.
 - ❖ Edited for accuracy and completeness
 - ❖ Controlled from unauthorized access and use
 - ❖ Identified, tracked, and controlled to ensure that the numbers, types, and dollar amounts are complete
 - ❖ Authorized and approved by duly designated officials



APPOINTMENT CRITERIA

- ❖ Interview conducted by Commander or Director
- ❖ Candidate must meet certain minimum criteria:
 - ❖ Utmost Integrity
 - ❖ Knowledge in all operational areas and applicable systems within the units to be inspected to include but not limited to:
 - ❖ Pay Support
 - ❖ Banking & Disbursing
 - ❖ Fund the Force
 - ❖ Trusted Agent/Information Assurance Security Officer (TA/IASO)/System Security
 - ❖ Familiarization with cash verification procedures
 - ❖ Familiarization with Post Payment Audit procedures
 - ❖ Familiarization with all IC reviews/site visits



REVIEW GUIDES

- ❖ The formal effort of an organization to ensure that IC systems are working effectively
- ❖ Identifies which tasks or functions are vital and non-vital to the units mission success
 - ❖ Vital - Noncompliance with vital IC measures would have an undesirable impact on the accomplishment of the assessable unit's mission
 - ❖ Non-vital - minor noncompliance would not have a significant impact on accomplishment of the mission of the assessable unit. However, noncompliance with non-vital IC measures may become significant if the noncompliance is extensive
 - ❖ IC measures may be considered vital at one organizational level, but not at another or more senior level. Classification of IC measures as vital or non-vital is a management judgment that is subject to review by members of the audit community



STANDARDS

- ❖ Internal Control environment
- ❖ Risk assessment
- ❖ Internal Control activities
- ❖ Information and communications
- ❖ Monitoring



CONTROL ENVIRONMENT

- ❖ Maintains positive control
- ❖ Utmost integrity and discipline
- ❖ Commitments to excellence of competency
- ❖ Management philosophy & operating style
- ❖ Understands organizational and office structure
- ❖ Understanding of authority and responsibility



RISK ASSESSMENT

- ❖ Identify risks
- ❖ Estimate significance
- ❖ Assess likelihood
- ❖ Determine how to manage risk



ACTIVITIES

- ❖ Policies and Procedures
- ❖ Develop Review Guides
- ❖ Techniques and Mechanisms
 - ❖ Separation of duties
 - ❖ Approvals, authorizations, verifications, reconciliations
 - ❖ Physical security
 - ❖ Documentation



INFORMATION FLOW

- ❖ Relevant
- ❖ Reliable
- ❖ Timely
- ❖ Communicated effectively



MONITORING

- ❖ Regular supervisory activities
- ❖ Utilize review guides
- ❖ Conduct unannounced cash verifications
- ❖ Update policies and procedures
- ❖ Making IC work (goals, SOP, checklists, plan, execution)



STANDARD OPERATING PROCEDURES

- ❖ Driven by leadership and regulations
- ❖ Discusses:
 - ❖ Policies/Procedures
 - ❖ Responsibilities
 - ❖ Reporting Requirements



DEPARTMENT OF THE ARMY
28TH FINANCIAL MANAGEMENT COMPANY
CAMP ARIFJAN, KUWAIT
APO, AE 09366

ACEN-STB-FM

01 November 2012

MEMORANDUM FOR Commander, 28th Financial Management Company (FMCO)

SUBJECT: Standard Operating Procedures for the Internal Control Section

1. **References:**

- a. DFAS 37-1 – Finance and Accounting Policy Implementation
- b. DODFMR 7000-14-R, Volume 4, 5, 7a, 9 & 10
- c. AR 11-7 – Internal Review and Audit Compliance Program
- d. AR 11-37 – Army Finance and Accounting Quality Assurance Program
- e. DOD Directive 5010.38 – Management Control Program
- f. 266th Financial Management Center Group Policies and MOIs

2. **Purpose:** This SOP provides information on responsibilities, policies, and procedures for the Soldiers assigned to the Internal Control Section.

3. **Scope:** This SOP applies to all assigned to the Internal Control section of the 28th FMCO.

a. **Review:** Using the operational review checklist provided by the Theatre Financial Management Center, the 28th FMCO Internal Control Section will conduct quarterly reviews of Customer service, Disbursing, CVS, Military Pay Operations, Travel and Security Sections within the unit area of responsibility to evaluate whether standards are being met and make written recommendations to improve operations. Upon completion of review, an out brief will be provided to the Detachment OIC/NCIC identifying the deficiencies and overall ratings.

(1). A suspense date will be given in the comment section of the checklist for the submittal of corrective action memorandum. Units will ensure corrective actions are taken and provide correction memorandum to their Section Chief for submittal to the IC Team.

(2). A follow-up visit will be scheduled to review corrective action taken as directed by the FAO. A bi-weekly report of corrective actions will be stored on the shared drive for the Finance Commander's review and briefed at the end of each quarter.



INTERNAL CONTROL PLAN

- ❖ Brief, written plan (updated as necessary)
- ❖ Indicates the number of scheduled and accomplished IC evaluations
- ❖ Identifies the units and progress toward accomplishment of annual program requirements
- ❖ The plan must convey, with a reasonable certainty, the knowledge that the objective has been accomplished



INTERNAL CONTROL PLAN (Example)



DEPARTMENT OF DEFENSE
HEADQUARTERS AND HEADQUARTERS COMPANY
101st FINANCIAL MANAGEMENT COMPANY
10TH SUSTAINMENT BRIGADE TROOPS BATTALION
TASK FORCE MULESKINNER
BAGRAM AIRFIELD, AFGHANISTAN
APO AE 09354

10SBTB-HHC-101FMCO

27 December 2011

MEMORANDUM FOR RECORD

SUBJECT: IC Schedule for the Financial Management Detachment (Change #10)

1. Listed below are the Courtesy Review (CR), Inspection, and Vault to Vault schedule for the Internal Control team.

DATE	LOCATION	DETACHMENT	TYPE OF VISIT
17-18 AUG 2011			INSPECTION
28 AUG 2011			R&R VAULT TO VAULT
2-3 SEPT 2011			INSPECTION
7-10 SEPT 2011			CR
15-16 SEPT 2011			INSPECTION
17-19 SEPT 2011			INSPECTION
20 SEPT 2011			R&R VAULT TO VAULT
24-25 SEPT 2011			VAULT TO VAULT
5-8 OCT 2011			INSPECTION/R&R VAULT TO VAULT
12-15 OCT 2011			VAULT TO VAULT
17-18 NOV 2011			INSPECTION
19-21 NOV 2011			VAULT TO VAULT
23-25 NOV 2011			INSPECTION
6-8 DEC 2011			CR/R&R VAULT TO VAULT
14-17 DEC 2011 *			VAULT TO VAULT
15-17 DEC 2011 *			VAULT TO VAULT
7-9 JAN 2012			INSPECTION/R&R VAULT TO VAULT
11-14 JAN 2012			CR
6-8 FEB 2012			CR
9-10 FEB 2012			CR
22-25 FEB 2012			INSPECTION
8-10 MAR 2012			INSPECTION



SITE VISITS/REVIEWS

- ❖ Timelines are estimated
- ❖ Impacted by travel
 - ❖ One team took 2 days to get to Bagram and 5 days to get back – for a cash count that took 3 hours
 - ❖ Flights to some remote sites are infrequent
 - ❖ Proposes issues
 - ❖ **NEVER** leave a site until mission is complete and documentation is issued
- ❖ Use your operations cell arrange travel/transportation
- ❖ Perform PCC/PCI



FORMAL IN-BRIEF

- ❖ Commander, Section Leaders, Invitees
- ❖ Clear communication and attitude are critical
- ❖ Provide (may be in the form of a presentation):
 - ❖ Purpose
 - ❖ Scope
 - ❖ Grading
 - ❖ Team members
 - ❖ Areas of inspection/review
- ❖ Answer all questions accordingly



TYPES OF REVIEWS

- ❖ Operational Reviews - evaluate overall processes; requires feedback from Commander
- ❖ Cash Certification – verify accountable funds and doc's on hand
- ❖ Post Payment Reviews - verify accuracy of documentation
- ❖ Special Reviews - one time review on single focus topic (e.g. Paying Agents Operations)
- ❖ Courtesy Inspections - perform prior to the first Operational Review
- ❖ Assistance Visit - help fix a problem; requires specialized skills



SPECIAL REVIEW

- ❖ Focused reviews on specific subject
- ❖ Generally requested by CMDR, DO or DDO/DA
- ❖ Education Driven
- ❖ Area of concern
- ❖ Reported by AAA Audit Agency



COURTESY INSPECTION

- ❖ Operational review without penalty
- ❖ Provides unit with written notice of deficiencies
- ❖ Penalty occurs if fraud or abuse detected
- ❖ Availability driven



ASSISTANCE VISIT

- ❖ Requested by the unit
- ❖ Offered if certain practices indicate the need for an IC visit
- ❖ Provides assistance and education
- ❖ Identifies on the spot corrections



RATING SCHEME

- ❖ Generated for each section
- ❖ Living document
- ❖ Identifies level of compliance

Yes

Green

No

Amber

N/I

Red

N/A

N/A



CHECKLISTS

- ❖ Company Disbursing
- ❖ OTCnet
- ❖ CVS
- ❖ Customer Service
- ❖ DA/DDO Disbursing
- ❖ Eagle Cash Card
- ❖ Treasury Checks
- ❖ Reserve Pay
- ❖ RIPTOA
- ❖ General Disbursing
- ❖ Finance Operations
- ❖ In-Out Processing
- ❖ Internal control
- ❖ Paying Agents
- ❖ Processing
- ❖ IMO/IASO
- ❖ Travel
- ❖ Local Pay
- ❖ Cash Verification
- ❖ Internal Control



INSPECTION PROCESS

- ❖ Interactive process recommendations:
 - ❖ Gain all the information about processes within each section
 - ❖ Strong listening skills
 - ❖ Evaluate what you hear/see for validity
 - ❖ Avoid confrontation
 - ❖ Make unobtrusive notes
 - ❖ Praise strong points
 - ❖ If processes are broken assist – do not just note issues

Never assume they are wrong and you are right!



GRADING

- ❖ Green – Full compliance 90-100%
- ❖ Amber – Warning 80-89%
- ❖ Red – Failure 79% or below

- ❖ Be consistent in grading from site to site (don't guess)

- ❖ Consider adding specific comments on areas/behaviors:
 - ❖ Failure to balance completely
 - ❖ Processes not documented (NO SOPs)
 - ❖ Recognize outstanding Soldiers/Sections



GRADING Example

1	Checklist	Total # QUESTIONS		NORMAL				CRITICAL			# Rated N/A		Comments
				# Rated GREEN	# Rated AMBER	# Rated RED	Repeat Finding	# Rated GREEN	# Rated RED	Repeat Finding			
		Normal	Critical								Normal	Critical	
4	Internal Review	12	1	0	0	0	0	0	0	0	0	0	
5	Mobilization/Demobilization Pay Operations	42	4	0	0	0	0	0	0	0	0	0	49 Questions: 3 questions (14, 21, 22) rated XXXXX for Installation / Home Station Requirement
6	Wounded Warrior	36	0	0	0	0	0	0	0	0	0	0	
7	Disbursing Operations	55	2	0	0	0	0	0	0	0	0	0	59 Questions: 2 questions (11, 13) rated XXXXX for Installation Requirement
8	Prisoner Pay	31	0	0	0	0	0	0	0	0	0	0	32 Questions: 1 question (8) rated XXXXX for Losing ADSN
9	Reserve Pay	14	2	0	0	0	0	0	0	0	0	0	
10	Security Office	19	2	0	0	0	0	0	0	0	0	0	21 Questions: 1 question (21) for Japan Only
11	Travel Operations	5	1	0	0	0	0	0	0	0	0	0	
12	(Japan)	16	1	0	0	0	0	0	0	0	0	0	
13	Military Pay Operations	11	1	0	0	0	0	0	0	0	0	0	(12, 14, 15) rated XXXXX for Installation Requirement
14	Bonus Processing	8	0	0	0	0	0	0	0	0	0	0	
15	Customer Service	13	0	0	0	0	0	0	0	0	0	0	
16	Special Actions	16	2	0	0	0	0	0	0	0	0	0	
17	Debt Management	14	1	0	0	0	0	0	0	0	0	0	
18	In & Out Processing	15	1	0	0	0	0	0	0	0	0	0	
19	Separation & Transition	20	3	0	0	0	0	0	0	0	0	0	
20	Processing Section	26	2	0	0	0	0	0	0	0	0	0	4 Questions are Uniques
21	Review Section	11	1	0	0	0	0	0	0	0	0	0	
22	Mobilization/Demobilization/Reserve Pay Opns	39	4	0	0	0	0	0	0	0	0	0	
23	DMPO Operations	0	0	0	0	0	0	0	0	0	0	0	
24	TOTAL QUESTIONS	403	28	0	0	0	0	0	0	0	0	0	
25	PERCENT %	0.00%											
26													Rating Base Points
27													DMPO Rating Points

543

0



DOCUMENTATION

- ❖ Gather supporting documents for areas of concern or interest
- ❖ Supporting documents may be in the form of manual and/or system generated
 - ❖ DDS user list with active access rights
 - ❖ Agent list from DDS with date of last DD1081 – verify against manual packets that include signed copies of DD1081
 - ❖ CVS reports from GFEBS/CAPS
 - ❖ Exception to policy memos
 - ❖ Additional materials to assist with the review
- ❖ If it is not documented it is hard to support



FORMAL OUT-BRIEF

- ❖ Commander, Section Leaders, Invitees
- ❖ Slide presentation listing:
 - ❖ Concise findings
 - ❖ Ratings of each section
- ❖ Evaluators
- ❖ Typed checklists



REPORTING PROCESS

- ❖ Review and finalize any findings before returning to FMSU/FMSC
- ❖ Present official findings to FMSC/FMSU leadership
- ❖ Provide a written report to the Commander of the inspected unit:
 - ❖ Documented: Out Brief/Slide Presentation
 - ❖ Typed, completed checklists
 - ❖ Written draft report (if done)
- ❖ Expect a written report from unit commander stating corrective actions for the deficiencies found; time sensitive



CURRENT TRENDS

- ❖ Operational Review focus
 - ❖ Banking and Disbursing, Fund the Force and Pay Support
 - ❖ Smaller reviews for ECC, DDS, TASOs, etc.
- ❖ Overall results positive
- ❖ Common areas of concern
 - ❖ Physical security and key controls
 - ❖ Separation of duties/accesses
 - ❖ Pay inquiries not filled out/CMS cases incomplete
 - ❖ Paying Agent documentation



CASH VERIFICATION



**DoD 7000.14-R, Volume 5, Chapter 0302 and
Appendix A**



APPOINTMENT

DoD 7000.14-R, Volume 5, Chapter 0302

- ❖ Only the commander is authorized to appoint a team of disinterested persons to verify a DO's cash and other assets held by that disbursing operation. If the DO is also the commander the next higher commander in the administrative chain of command appoints the team. Appoint all team members in writing and include at least two qualified personnel except for small or remote locations a one person team is authorized. Members of the cash verification team may **NOT** be in the DO's chain of command.
- ❖ In all cases, the appointing commander requires the cash verification team (or individual) to perform verification of all funds held by deputies; branch office cashiers; disbursing, paying, and collection agents; imprest fund cashiers, and change fund custodians, at least once each quarter. Appoint qualified personnel with appropriate security clearances to verify emergency and



PROCEDURES

- ❖ At least **ONCE** each quarter, the cash verification team must conduct a surprise verification of the cash and other assets under the accountability of the disbursing officer. (DO). Generally, it is not practical to verify cash on days involving unusually high volumes of disbursing transactions. The cash verification team ensures that the DO and his/her agents are given neither formal nor informal advance notification of the intent to conduct the verification. Verification scheduling should be random to ensure it does not predictably fall during a particular time period each quarter.



PROCEDURES cont.

- ❖ If an audit of the DO's accountability has been conducted by transfer of account or if component investigative or audit agencies have conducted a verification during any given quarter, the commander may elect to omit a separate cash verification for that quarter. If such a determination is made, then the cash verification team prepares a written statement for the commander's signature specifying the circumstances for the determination.
- ❖ The cash verification team must maintain a good relationship with the SPO (**Sustainment Supporting Officer**). This relationship is contingent upon each section meeting their quarterly requirements and



PROCEDURES cont.

❖ Immediately upon arrival, the cash verification team presents a copy of its letter of appointment and, with continuous presence of the DO/DA or deputy, assumes control over **ALL** cash and other assets in the DO's accountability. If access is refused, the verification team leader immediately notifies the commander.

❖ Each custodian of public funds prepares a DD form 2665 and the DO prepares a DD form 2657 for the close of business of that day and turns it over to the cash verification team. **NO** custodian of public funds may conduct further business until the cash verification team has completed the count of that custodian's funds and examined the inventory list of Stored Value Cards and Debit Cards. Normally the cashier's funds are verif



PROCEDURES cont.

- ❖ If any agent's cash accountability is not physically verified when the DO's cash accountability is verified, **NO** quarterly verification of agent cash is considered to have been made. Verify documents representing unvouchered expenditures by determining that checks were issued to designated payees or that the signatures on cash receipts are authentic.
- ❖ Examine un-deposited checks to ensure that they are negotiable instruments the DO is authorized to exchange for cash and the checks received as collections are maintained separately from those checks received in accommodation exchange transactions. Verify deposit tickets and debit vouchers through OTCnet/PIB



PROCEDURES cont.

- ❖ Inventory both blank checks working stock and bulk storage to ensure that all check issues have been properly reported. Where roll stock of blank checks is used, conduct the inventory by recording the ending number from the reels and not by unrolling of the reel, which could destroy the stock.
- ❖ Examine voided and spoiled checks held by the DO pending local destruction to ensure they are properly defaced and stored in authorized containers.
- ❖ Inventory undelivered checks to ensure that none are missing, none exceed the time limit to be held, and all are properly safeguarded.



PCC/PCI's

Equipment Needed:



- Laptop
- Disks (Policies, Regulations etc...)



- Calculator



- Appointment Orders/DD 577
- Theater Checklists

Individual Counts			
Date:			
Prepared By:			
US Cash	\$0.00		
US Coin	\$0.00		
Spilled US Bills	\$0.00	\$0.00	Total US Currency on Hand
Cashiers / Sub Agents			
PC Cash	\$0.00		
PC Coin	\$0.00	\$0.00	Total Foreign Currency on Hand
Spilled PC Bills	\$0.00		
Vouchered Collections	\$0.00		
Prepositioned Treasury Checks	\$0.00		
Negotiable Instruments	\$0.00		
Deposit Tickets	\$0.00		
Paid Vouchers	\$0.00		
Dishonored Checks	\$0.00		
Loss of Funds	\$0.00		
LDA Balance	\$0.00		
Grand Total	\$0.00		This amount MUST match the DD 2860back 32e1 or DD 2867back 11e2

- Cash Verification Spreadsheet



SUPPORTING DOCUMENTS

- ❖ Appointment orders (DDO/DA, Cashier, Certifier)
- ❖ Letter of acknowledgement
- ❖ DD form 577
- ❖ Pecuniary liability statement
- ❖ Cash holding authority MFR
- ❖ DD 2657, DD 2665, DD 1081, Agent Listing from DDS, etc...

[illegible]



SUPPORTING DOCUMENTS cont.

Deposit Ticket Number: 425145
Account Deposited To: US Treasury
Check Deposit

negotiable instrument items deposited in currency code: 08

KT Type	Check Number	Name	SSN	Amount
PC	1904	1811177020300000223	*****0352	1500.00
12M	18111770203000000323	Batch: (82AS5SPD-8639-47C9-A36P-6807CA7A90F4)		
PC	3545	ALEX KRAMER	*****7809	100.00
12M	18111770203000000196	Batch: (1207733P-8270-41A4-9248-95003886284)		
PC	3551	18111770203000000197	*****7892	500.00
12M	18111770203000000197	Batch: (1207733P-8270-41A4-9248-95003886284)		
PC	3557	YOKA KAWAKURA	*****4366	900.00
12M	18111770203000000201	Batch: (1207733P-8270-41A4-9248-95003886284)		
PC	3575	18111770203000000201	*****6789	30.00
12M	18111770203000000196	Batch: (1207733P-8270-41A4-9248-95003886284)		
PC	6293	18111770203000000202	*****6458	6500.00
12M	18111770203000000322	Batch: (82AS5SPD-8639-47C9-A36P-6807CA7A90F4)		
PC	7048	4556 JZ	*****2829	49.00
12M	18111770203000000199	Batch: (1207733P-8270-41A4-9248-95003886284)		
PC	7054	NAUTZUNA NAHA	*****7585	2849.90
12M	18111770203000000200	Batch: (1207733P-8270-41A4-9248-95003886284)		
PC	7060	18111770203000000201	*****0123	25.00
12M	18111770203000000201	Batch: (82AS5SPD-8639-47C9-A36P-6807CA7A90F4)		
PC	7066	18111770203000000201	*****9138	130.00
12M	18111770203000000201	Batch: (82AS5SPD-8639-47C9-A36P-6807CA7A90F4)		
PC	7070	18111770203000000201	*****1209	80.00
12M	18111770203000000201	Batch: (82AS5SPD-8639-47C9-A36P-6807CA7A90F4)		
PC	7084	JACOBSON KAMUJ	*****1243	325.00
12M	18111770203000000201	Batch: (82AS5SPD-8639-47C9-A36P-6807CA7A90F4)		
PC	7090	KAYIN J EDETT	*****0522	125.00
12M	18111770203000000201	Batch: (82AS5SPD-8639-47C9-A36P-6807CA7A90F4)		
PC	7102	18111770203000000202	*****2870	3500.00
12M	18111770203000000202	Batch: (1207733P-8270-41A4-9248-95003886284)		
PC	7109	18111770203000000203	*****5448	3600.00
12M	18111770203000000203	Batch: (1207733P-8270-41A4-9248-95003886284)		
Total:				29983.00

09/14/2012 10:46:32

VOUCHER CONTROL LOG			1. DISBURSMENTS	3. DATE
Site ID: 00010			2. COLLECTIONS XXXX	10/29/2012 A
VOUCHER NUMBER	S. PAYEE (Disbursements) REMITTER (Collections)	6. AMOUNT	7. FORM OF PAYMENT OR REMITTANCE a. CASH b. CHECK c. EFT d. OTHER	
045103	TORRES, JOHN N.	1,740.00		X
045104	DD131 FOR CURRENCY GAIN	482.21		X
045105	DD131 FOR CURRENCY GAIN	24,950.04		X
045106	DD131 FOR CURRENCY GAIN	789.53		X
Site Total		27,031.78		

Summary			
Date: 10/22/2009 5:10:29PM			
Printed By: Steven Brown			
Location Totals			
Batch ID	Location	Count	Amount
(95D43DDA-C450-46AC-8F58-ADF2E0F7E90F)	0000883007	12	\$2,195.00
Grand Totals:		12	\$2,195.00

Overall Totals		
	Count	Amount
Approved	12	\$2,195.00
Void	0	\$0.00
Grand Totals	12	\$2,195.00

STANDARD FORM 5010 (Rev. 9-8)

PREPARED BY DEPT. OF THE TREASURY

DEPARTMENT OF THE TREASURY

FINANCIAL MANAGEMENT SERVICE

VOUCHER NUMBER: 1391 DATE PREPARED OR NEEDED TO MARK: 110918 AGENCY LOCATION CODE (ALC): 0008830-0 AMOUNT: 200.00

(1) 1391 (2) 110918 (3) 0008830-0 (4) 200.00

(5) ☒ UNCOLLECTIBLE 1936Z (6) DEBITARY DEC

(7) OTHER (Specify in Box 6)

REMOTE SITE 5 - KANDAHAR DA KANDAHAR FINANCE OFFICE

(7) NAME AND ADDRESS OF DEBITARY: US TREASURY

(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN DEBITED TO THE ACCOUNT OF THE DEBITARY ON THE DATE SHOWN, UNLESS THE FIVE ITEMS HAVE BEEN RETURNED TO THE DEBITOR OR AN APPROPRIATE NOTICE GIVEN.

(9) DEBITOR'S TITLE, DEPARTMENT OR AGENCY AND ADDRESS: DEBITARY FORMED THIS ACCOUNT WITH DEBITARY OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE.

AUTHORIZED SIGNATURE:

Batch List									
Batch: (1207733P-8270-41A4-9248-95003886284)									
Date: 9/13/2012 12:49PM									
Printed By: Cashier									
S	T	IRN	Date Time	Bank No.	Account No.	Check No.	Amount	Configurable Fields	
A	P	18111770203000000323	9/13/2012 11:22:44AM	04400004	1212288	7106	\$1,400.00	SSN: 54103444	
A	P	18111770203000000322	9/13/2012 11:22:41AM	04400004	1212961	7102	\$5,500.00	SSN: 00000070	
A	P	18111770203000000201	9/13/2012 9:38:55AM	04400011	1213008	3557	\$900.00	SSN: 00001000	
A	P	18111770203000000200	9/13/2012 9:38:22AM	04300006	1213106	7054	\$1,340.00	SSN: 30504785	
A	P	18111770203000000199	9/13/2012 9:38:20AM	043000281	1213189	7048	\$40.00	SSN: 36467083	
A	P	18111770203000000198	9/13/2012 9:37:43AM	043000042	1213300	3575	\$300.00	SSN: 14026719	
A	P	18111770203000000197	9/13/2012 9:37:15AM	043000042	1213568	3551	\$500.00	SSN: 34026782	
A	P	18111770203000000196	9/13/2012 9:34:48AM	04100009	1212964	3545	\$100.00	SSN: 12340678	
Sub Total:							Count: 8	Amount: \$12,328.00	
ALC Total:							Count: 8	Amount: \$12,328.00	
Grand Total:							Count: 8	Amount: \$12,328.00	

9/13/2012

Page 1

Batch List									
Batch: (82AS5SPD-8639-47C9-A36P-6807CA7A90F4)									
Date: 9/13/2012 11:05:08AM									
Printed By: POC User									
S	T	IRN	Date Time	Bank No.	Account No.	Check No.	Amount	Configurable Fields	
A	P	18111770203000000323	9/13/2012 9:38:55AM	267084131	20300480	1904	\$1,500.00	SSN: 00000000	
A	P	18111770203000000322	9/13/2012 9:38:15AM	102000661	1212777	6203	\$6,500.00	SSN: 03000460	
A	P	18111770203000000201	9/13/2012 9:34:37AM	04400011	1210287	7050	\$120.00	SSN: 25460622	
A	P	18111770203000000199	9/13/2012 9:34:05AM	043000011	1212859	7084	\$325.00	SSN: 90076104	
A	P	18111770203000000198	9/13/2012 9:33:35AM	044000011	1212963	7076	\$80.00	SSN: 34008100	
A	P	18111770203000000197	9/13/2012 9:31:11AM	04100005	1212100	7095	\$160.00	SSN: 45120138	
A	P	18111770203000000196	9/13/2012 9:30:32AM	05100017	1213732	7060	\$25.00	SSN: 204001423	
Sub Total:							Count: 7	Amount: \$8,855.00	
ALC Total:							Count: 7	Amount: \$8,855.00	
Grand Total:							Count: 7	Amount: \$8,855.00	

9/13/2012

Page 1



CASH HOLDING AUTHORITY

- ❖ Cash Holding Authority (CHA) Example
- ❖ Compare amounts of cash held at personal risk by the DO and his or her agents to the authorization to hold such cash, as indicated by the commander's signed letter

Department of the Army
HQ, TASK FORCE WATERBOIL, 178TH FINANCIAL MANAGEMENT SUPPORT UNIT
JOINT SUSTAINMENT COMMAND JSCA- (154)
BAGRAM AIRFIELD, AFGHANISTAN
APO, AE 09354

JSCA-JLC-740

06 January 2013

MEMORANDUM FOR Commander, 74th Financial Management Support Center (P),
Camp Arifjan, Kuwait, APO, AE 09362

SUBJECT: Cash Holding Authority

1. Due to the 74th FMSC memorandum dated 2 January 2013 the following are requested Cash Holding Authorities levels per location to facilitate mission requirements.

Forward Operating Base	Disbursing Agent	Cash Holding Authority
Camp Texas	CPT Highspeed	\$2,000,000.00
FOB Dallas	SFC Hope	\$1,000,000.00
FOB Alaska	1LT Goodnight	\$2,000,000.00
FOB Idaho	1LT Wakeup	\$1,500,000.00
Camp Florida	SFC Smiley	\$1,000,000.00
Camp Oklahoma	SSG Downtown	\$3,000,000.00
GRAND TOTAL		10,000,000.00

2. Point of contact for this memorandum is CPT Brian Knowitall at DSN: 631-5625 or brian.knowitall@us.army.mil

LAURY THUNDER
MAJ, FC
Commanding



PROCESS

- ❖ The senior member of the cash verification team notifies the immediate supervisor (CMD) upon their arrival to conduct the announced verification of cash and other assets
- ❖ Secure all accessible safes holding DDO/DA cash accountability items until their contents are verified
- ❖ Require the DDO/DA to balance the DD Form 2657 and validate amounts reported for items due the United States Government that are included in the balance
- ❖ Commence the actual count of currency and other assets
- ❖ Count all currency and coin in the presence of the accountable individual



PROCESS cont.

- ❖ Count all items representing cash, including exchange-for-cash checks, in the presence of the accountable individual
- ❖ Verify that cash and receipts held by agents in the disbursing office equal the receipts signed by those agents and held by the DDO/DA
- ❖ In the presence of the accountable individual, count all negotiable instruments representing cash held by the DDO/DA awaiting deposit.
- ❖ Review and total all receipts for cash held by agents of the DDO/DA located outside the disbursing office.
- ❖ Review and total all SF 215s (Deposit Ticket) for which both the memorandum and agency copies are held, indicating that the deposit has not been confirmed, and require the DDO/DA to commence tracing items not reflected in OTCnet/PIR



PROCESS cont.

- ❖ Review the SF 5515s (Debit Voucher) and the associated dishonored checks, and require the DDO/DA to initiate collection action
- ❖ Review DDO/DAcuments for unvouchered expenditures and money lists
- ❖ Review FMS Forms 5206 (Advice of Check Issue Discrepancy) representing overdrafts and underdrafts
- ❖ Review actions on previously-reported losses of funds
- ❖ Verify bank statements and balances of foreign currency held in limited depositary checking accounts (LDA)
- ❖ Verify by actual count the amount of foreign currency against the subsidiary records and the foreign currency reports



PROCESS cont.

- ❖ Review all vouchers supporting gains and losses on foreign currency transactions
- ❖ Review the DDO/DA's compliance with the provisions of this volume for cashing personal checks and the collection of dishonored checks
- ❖ Ensure that checks representing collections are properly identified and supported by collection vouchers so that dishonored personal checks received as collections may be charged back to the receiving activity and not held as losses due to accommodation exchanges made by the DDO/DA
- ❖ Examine previous cash verification reports to ensure that deficiencies being reported a second time in the current cash verification report are noted as significant, and advise the commander of action necessary to remedy immediately the deficiencies of the DDO/DA



PROCESS cont.

- ❖ Review maintenance of the DD 2658, or automated system if used, to ensure that no undelivered checks are missing, none exceed the time limit to be held, and all are properly safeguarded
- ❖ Verify all un-deposited checks in relation to the prescribed frequency and timeliness of deposits
- ❖ Compare military payroll vouchers and money lists with related pay accounts to ensure payments are posted to the member's account
- ❖ Review all letters of authorization to hold cash at personal risk to ensure that cash held is commensurate with needs and in compliance with the letters of authorization
- ❖ Verify safekeeping deposits, postal funds, postage stamp stock, and postal money order stock, if applicable



PROCESS cont.

- ❖ If the DDO/DA or other authorized safekeeping custodial official operates automated teller machines (ATMs), direct the accountable officer to conduct a full end-of-session validation with the ATM system before conducting the actual cash count of ATM currency
- ❖ Inventory all Stored Value Cards (both EzPay and EagleCash) to ensure that blank stock is being properly stored
- ❖ Inventory all blank checks (both working and bulk stock), examine all voided and spoiled checks pending local destruction, and review check issue discrepancy report
- ❖ Verify totals from the above reviews with the amounts reported on the DD 2657
- ❖ Advise the DDO/DA, informally and as appropriate, of any discrepancies or deficiencies noted



WRITTEN REPORT

- ❖ The cash verification team reports all findings in writing to the appointing official **immediately** upon completion of verification of both official funds and safekeeping deposits. Cash verification memo must be completed with applicable signatures on the spot
- ❖ At a minimum, prepare an original and three (3) copies of the report. Forward the original to the appointing official. If the appointing official is not the DDO/DA's commander, address the report jointly to the appointing official and the DDO/DA's commander so that both receive an original of the verification report
- ❖ Forward the first copy of the verification report to the DDO/DA, the second copy to the FMSC that supports the



WRITTEN REPORT cont.

- ❖ The verification team provides a written report of its findings, routing the original to the commander with a copy to the DO, and retaining a copy. The report must identify funds found to be in excess of the authorized amount to be held at personal risk in accordance with DODFMR Vol. 5 para 030105
- ❖ Report any shortage or overage in the DDO/DA's accountability as prescribed in the DODFMR Vol. 5 Chapter 6. The verifying official(s) make an entry on the face of the DDO/DA's daily statement of accountability, stating the result of the verification in substance



WRITTEN REPORT cont.

- ❖ Each report begins with the statement:

“The quarterly cash verification is meant only to verify that cash and other assets for which the DO is accountable agrees with the total accountability amount recorded as on-hand on the DO’s daily statement of accountability. It does not attest to the system of management controls or overall fiscal operation of the disbursing office. It is mandatory that appropriate members within the chain of command exercise strong management controls to prevent and preclude a loss or fraud”.



WRITTEN REPORT cont.

- ❖ The verification report shall contain:
 - ❖ Dates of when the verification was conducted and the preceding verification
 - ❖ Statement identifying if DDO/DA is in compliance with the safekeeping requirements
 - ❖ Identity of each person holding cash under the DDO/DA's cash accountability that was not verified by actual count, the amount of cash each held, and the method of contact made with each custodian
 - ❖ List of un-deposited checks containing a description of those not handled IAW DODFMR Vol. 5
 - ❖ Statement identifying if DDO/DA is taking timely action to clear debit vouchers, check issue discrepancies, check issue reporting gaps, duplicate payments, forgery recoveries through the banks, and reissue of limited payable check cancellations



WRITTEN REPORT cont.



REPLY TO:
ATTENTION OF

DEPARTMENT OF DEFENSE
HEADQUARTERS, 1st SUSTAINMENT BRIGADE
BAGRAM AIRFIELD, AFGHANISTAN
APO AE 09354

1SBDE-SPO-FM

31 October 2012

MEMORANDUM THRU Director, 13th Financial Management Support Center (FMSC),
Arifjan, Kuwait, APO AE 09366

FOR Commander, 1st Financial Management Support Unit (FMSU), Bagram Airfield,
Afghanistan, APO AE 09354

SUBJECT: Disbursing Agent, FM Company, FOB Shank, Afghanistan, 1st Quarter FY13
Cash Verification, conducted on 29 October 2012.

1. Purpose:

- To provide results of the unannounced Cash Verification (CV) performed for Disbursing Agent (DA), 2LT on 29 October 2012 at FOB Shank, Afghanistan.
- The quarterly cash verification is meant only to verify that cash and other assets for which the DA is accountable for agrees with the total accountability amount recorded as on-hand on the DA's DD Form 2665. It does not attest to the system of management controls or overall fiscal operation of the disbursing office. Strong management controls exercised by the appropriate members within the chain of command are mandatory and necessary to prevent and preclude losses of funds and fraud.

2. CV Result:

Approved Cash Holding Authority	\$3,000,000.00
DD Form 2665 - Daily Accountability	\$2,897,063.10
VERIFICATION: Actual Cash and Accountable Documents on Hand	\$2,897,063.10
Irregularity	\$0.00

3. Irregularities:

- Major Loss- > \$750 or fraud related Yes ☒ No Amount \$0.00
- Minor Loss- < \$749 Yes ☒ No Amount \$0.00
- Shortage/Overage: Yes ☒ No Amount +/- \$0.00
- Explanation of Irregularity: Yes / No / NA
- There was no shortage/overage in the DA's accountability. The entire amount on the Daily Accountability was accounted for.

CASH VERIFICATION SUMMARY

Previous CV: N/A

Vault Status: Locks were changed within 6 months, unaccompanied access roster memorandums were posted at the vault, and a memorandum for the vault key disposition was on file.

Verification:

Cash:

Vault Cash US	\$906,693.86
Vault Cash AF (67,885,276.00 AF) @ \$0.01	\$1,357,434.03

Cash Documents:

Negotiable Instruments	\$ N/A
Cash Collection Vouchers	\$27,931.78
Paid Vouchers	\$0.00
Deposit Tickets	\$27,405.72
Loss of Funds	\$0.00
Prepositioned Treasury Checks/Other	\$ N/A
Funds with Subagents	\$632,935.21
Funds In-Transit	\$0.00
LDA	\$ 0.00
Dishonored Checks Receivable	\$ N/A

Accountability:

Total currency and cash documents verified	\$2,897,063.10
Accountability per DD form 2665- 29 October 2012	\$2,897,063.10

Checks on Hand:

Treasury Checks- Blank Checks	\$ N/A
AIB	\$ N/A



WRITTEN REPORT cont.

AIB (Local Afghan Bank) Check Serial Numbers: NONE
Eagle Cash Cards Transferred: 464 ECC Deposit Cards: 14 ECC Agent Cards 14

4. Irregularities:

- a. Major Loss- > \$750 or fraud related NO
- b. Minor Loss- < \$749 NO
- c. Overage: NO

5. Reporting: Report the Major Loss through the chain of command to DFAS if not resolved by N/A. Other irregularities must be reported thru the chain of command with corrective action documents and return to this office by N/A.

6. The above total is in agreement with the DD Form 2665 and DD Form 1081 for the close of business DTD 12 May 2010. All Sub-Agents Accountability and totals were in agreement with each DD 1081 and verified on hand but not by actual count of funds. LDA Balance is pending verification of bank statements from AIB. Incoming DA will not be utilizing the LDA.

7. This transfer of accountability was conducted and supervised by SFC Kevin Brew, Internal Control NCOIC.

8. Contact information: SFC , Internal Control NCOIC, DSN: 431-2821

SFC, USW
Internal Control NCOIC

SSG, USA
Incoming Disbursing Agent (D32nd)

1B1J, VC
Outgoing Disbursing Agent (2/374th)

Enclosures:

- 1. CV Summary
- 2. CV Checklist
- 3. DD 2665
- 4. TIA Acknowledgment Photos



AUTHENTICATION STATEMENT

❖ After proving all the entries for cash and other assets by the preceding verifications, the cash verification team inserts the following statement on (or attach to) the DD Form 2657 OR DD 2665

“On (date) at (time), the undersigned verified by actual count, cash in the amount of \$_____, together with all documents supporting collections and disbursements, which (is)/(is not) in agreement with this daily statement of accountability.”

*_____
Signature and Rank of Verifying Official*




DISTRIBUTION


- ❖ All members of the cash verification team, DDO/DA, sign the typed cash verification memo.
- ❖ Distribute the cash verification report. Forward the original to the appointing official. If the appointing official is not the DDO/DA's commander, address the report jointly to the appointing official and the DDO/DA's commander so that both receive an original of the verification report. Forward the first copy of the verification report to the DDO/DA, the second copy to the DFAS site that supports the DDO/DA, and retain the third copy in the cash verification team's permanent file.
- ❖ The senior member of the cash verification team ensures that all working papers and correspondence pertaining to the cash verification are maintained as a permanent part of the cash verification team's records.



THEATER CHECKLIST



13th Financial Management Support Center
Deployed Cash Verification
Operational Review Checklist



UNIT:	OIC/SCOC:
DSB:	DSB:
LOCATION:	DATE:

G A R N I A
() () () () 1. Did the Commander or immediate supervisor of the DDOIDA know of the unannounced cash verification prior to the team's arrival? (DoDFMR Vol 5, Appx A, A00101)

Observations:

Recommendation:

Correction:

() () () () 2. Did the senior member of the Cash Verification Team inform the DO's immediate supervisor upon its arrival to conduct the unannounced verification of cash and other assets? (DoDFMR Vol 5, Appx A, A00102 A)

Observations:

Recommendation:

Correction:

() () () () 3. Were all accessible safes holding and DDOIDA's cash accountability promptly secured by the Cash Verification Team until the contents could be verified? (DoDFMR Vol 5, Appx A, A00102 A)

Observations:

Recommendation:

Correction:

() () () () 4. Were the following publications or references on hand via internet or hard copy? DoDFMR 7000-14 RVol 5, DFAS 37.1, DDS User Manual (Ver 5.6), and 13th FMSC Disbursing Policies? (DoDFMR Vol 5, 030105B)

Observations:

Recommendation:

Correction:

CRITICAL ELEMENT
() () () () 5. Was the Disbursing Office located in a secure area? Was there limited access to the disbursing office where the vault is located? (DoDFMR Vol 5, 030302B 3,4)

Observations:

Recommendation:

Correction:

() () () () 6. Were the combination/access instructions for the Deputy Disbursing Officer's vaults, safes, and/or fund containers secured outside of the Disbursing area (Review copy of memo showing signed receipt from office receiving sealed combinations)? (DoDFMR Vol 5, 030302B 2)

Observations:

Recommendation:

Correction:

CRITICAL ELEMENT
() () () () 7. Were the safe combination/keys changed within the last six months or upon the departure/reassignment of personnel with knowledge of the combination or access to keys? (DoDFMR Vol 5, 030302B 2)

Observations:

(Revised October 2011)

1

() () () () 8. Were the following publications or references on hand via internet or hard copy? DoDFMR 7000-14 RVol 5, DFAS 37.1, DDS User Manual (Ver 5.6), and 13th FMSC Disbursing Policies? (DoDFMR Vol 5, 030105B)

Observations:

Recommendation:

Correction:

CRITICAL ELEMENT
() () () () 9. Was the Disbursing Office located in a secure area? Was there limited access to the disbursing office where the vault is located? (DoDFMR Vol 5, 030302B 3,4)

Observations:

Recommendation:

Correction:

() () () () 10. Were the combination/access instructions for the Deputy Disbursing Officer's vaults, safes, and/or fund containers secured outside of the Disbursing area (Review copy of memo showing signed receipt from office receiving sealed combinations)? (DoDFMR Vol 5, 030302B 2)

Observations:

Recommendation:

Correction:

CRITICAL ELEMENT
() () () () 11. Were the safe combination/keys changed within the last six months or upon the departure/reassignment of personnel with knowledge of the combination or access to keys? (DoDFMR Vol 5, 030302B 2)

Observations:

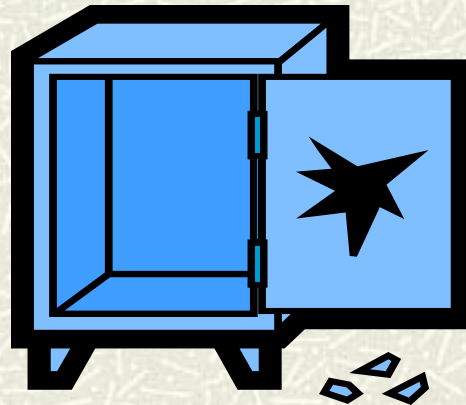
(Revised October 2011)

2



LOSS OF FUNDS

- ❖ Accountable officials entrusted with public monies are peculiarly liable for the loss or deficiency of the trusted amount, unless granted relief. This chapter provides information regarding the liability and relief of government officers and employees who are entrusted with public funds or who certify payments.





LOSS OF FUNDS

cont.

- ❖ There are two types of physical losses:
 - ❖ **Minor loss** - A physical loss of less than \$749 without evidence of theft or fraud within the disbursing office is considered a minor loss.
 - ❖ **Major loss** - A physical loss is a major loss if it meets one of the following criteria.
 - a) Equal to or greater than \$750
 - b) Any loss resulting from a theft regardless of the dollar amount
 - c) Any loss, regardless of the dollar amount, where there is evidence of fraud within the disbursing office; for example, embezzlement or fraudulent acts by disbursing personnel, whether acting alone or



LOSS OF FUNDS

cont

The Cash Verification team will ensure that each loss of funds is supported by a Journal Voucher

Optional Form 1013-0 (4-79)
Title V, GAO Manual
501017-010

JOURNAL VOUCHER J.V. No. 20
Date 12/24/2009

REFERENCE	EXPLANATION	DEBIT	CREDIT
	RESTATE LOSS OF FUNDS FOR SB2 Loss of Funds US Cash	20.00	20.00
MEMO: SM WAS NOT CHARGED ON SVC AFTER CASH WAS DISBURSED. CHARGE TO TRACE DOWN SM AT THIS TIME.			
Total		20.00	20.00

Prepared by _____ (Signature)
CASHIER

(Title)

Approved by _____ (Signature)

(Title)

The Journal Voucher will be completed prior to a written report being signed by all parties. Maintain copy of JV and submit with completed report.



LOSS OF FUNDS

cont.

- ❖ Upon notification of a possible loss, the Commander must request that the Cash Verification Team conduct an audit of the DDO/DA's account. If the discrepancy is not resolved and qualifies as a major loss of funds as described in paragraph 060202 of this chapter, then report through the chain of command within 24 hours via email to:

*Disbursing-DebtManagementPolicy@DFAS.MIL or by mail to the Relief of Liability Section, Disbursing/Debt Management Policy Division, Defense Finance and Accounting Service Indianapolis (DFAS-NPD/IN)
Column 329F, 8899 E. 56th Street, Indianapolis,*



CONCLUSION

- ❖ IC team is the first line of defense for the FMSC/FMSU
- ❖ Key interaction with FMSC/FMSU and sites
- ❖ Subject matter experts
- ❖ Remain flexible and professional
- ❖ Always inspect and provide complete and accurate documentation
- ❖ Reports are visible at several levels
- ❖ Follow-up process is critical



CHECK IT

✓ CHECK IT

What gets checked, gets done

Every penny is precious

Be accurate

Be efficient

Be proud of your profession

Remember...the War On Terror...is one America can't afford to lose



Questions???